TRANSCRIPT OF RECORD

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1924

No. 310

THE ST. LOUIS, BROWNSVILLE & MEXICO RAILWAY COMPANY, APPELLANT,

vs.

THE UNITED STATES

APPEAL FROM THE COURT OF CLAIMS

FILED MARCH 7, 1924

(30,173)

D-486.

Was it understood that by both parties that the $800 was full & accepted by her in satisfaction of the Claim? The cases cited do not sufficient = There was controversy about the matter = Payment of part is not [illegible]

(30,173)

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JUDD & DETWEILER (INC.), PRINTERS, WASHINGTON, D. C., SEPTEMBER 26, 1924

[fol. 1]

In the

COURT OF CLAIMS

No. B-180

THE ST. LOUIS, BROWNSVILLE & MEXICO RAILWAY COMPANY

vs.

THE UNITED STATES

I. PETITION—Filed August 22, 1922

To the Honorable the Chief Justice and Judges of the Court of Claims:

Your petitioner, The St. Louis, Brownsville & Mexico Railway Company, respectfully represents as follows:

I

Your petitioner, a corporation, owns and operates, and at the times hereinafter mentioned owned and operated, a line of railroad extending from Houston to Brownsville, in the State of Texas, being a part of the railroad system known as the Gulf Coast Lines, and [fol. 2] was engaged with its connecting lines in interstate commerce. Your petitioner is and was at all times hereinafter mentioned a common carrier for hire of freight and passengers.

II

At various times during the years 1916 and 1917, your petitioner carried for the United States Government, upon bills of lading issued by officers of the United States Army having authority for that purpose, certain so-called "military impedimenta," consisting in part of guns, ammunition, caissons, tents and tent poles, beds, grains and forage for animals, horses, wagons, stoves, kitchen outfits, and other miscellaneous equipment, all being the property of the United States.

For the said transportation service your petitioner from time to time submitted its bills which were based upon the lawful and duly published tariff rates of your petitioner and its connecting carriers. Your petitioner's compensation for the said transportation service, as claimed in your petitioner's bills above mentioned, has in each instance been reduced by reason of various unauthorized and illegal disallowances and deductions made by the accounting and disbursing officers of the United States Government and your petitioner has consequently been deprived of a large part of the compensation lawfully due it. As to a part of the said transportation the disallowances and deductions were based upon the application of rates of Class D, pub-

lished for the transportation of emigrants' outfits and household goods, to which the Comptroller of the Treasury had held the Government was entitled, when shipping "military impedimenta" of the character herein described. As to the remainder of the said [fol. 3] transportation, the said disallowances and deductions have been made by reason of the application of the provisions of certain baggage car tariffs, published by your petitioner and its connecting carriers, wherein the right of certain shippers to the free transportation of one carload of baggage or other specified property in connection with each twenty-five passenger fares is authorized and allowed, to which special tariff provisions the Comptroller of the Treasury had held the Government was entitled in connection with the transportation of "military impedimenta." The total sum of the disallowances above mentioned is $11,818.08. The items thereof, the reference to the bills of lading, dates, and other details, are more particularly set forth in a statement which is annexed hereto and made a part hereof marked Appendix A.

III

Your petitioner avers that the property shipped on the said freight bills of lading, as above stated, was not and could not lawfully have been carried in baggage cars and was in no sense baggage within the common and known meaning of that term, or as used in your petitioner's published tariffs or those of its connecting carriers, but that the said property consisted entirely of camp and troop equipment or "impedimenta," including among other things, wagons, guns, limbers, horses, kitchen outfits, ammunition, forage and similar property, and that the action of the accounting officers of the United States Government in disallowing your petitioner's bills rendered for such transportation service, based upon your petitioner's lawfully published tariffs, and in refusing payment to your petitioner, was and is illegal.

IV

[fol. 4] Your petitioner avers that the said disallowances and the application of the provisions of the said special baggage car tariffs were erroneous and improper by reason of the provisions of certain agreements between your petitioner and other railroad carriers of the United States, on the one side, and the United States Government on the other side, on the subject of fares and allowances for the transportation of military traffic, as follows:

Revised Western Military Arrangement, effective July 1, 1916, executed on behalf of the carriers, including your petitioner, by their duly authorized agents, and on behalf of the United States by the Quartermaster General of the Army:

Interterritorial Military Arrangement 1, dated December 28, 1916, effective January 1, 1917, executed on behalf of the respective parties thereto by the same representatives above mentioned.

[fol. 7]

EXHIBIT A TO PETITION

The St. Louis, Brownsville & Mexico Railway Company

Claim versus U. S. Government for Freight Transportation Charges on Government property for which settlements were made upon basis of Emig Government has entirely eliminated Freight Charges, claiming transportation charges should be free, referring to decisions of comptroller of the Treasu should be carried free for every twenty-five (25) men moving with the shipment—Decision Nos. 27,942, June 18, 1918, and 27,963, July 25, 1918.

St. L. B. & M. Ry. Co. claims Class "A" rate as per Freight Tariffs on file with Interstate Commerce Commission at Washington, D. C. (as referred the Government was unauthorized to demand one (1) carload of Freight Free for every twenty-five (25) men moving with the shipment same as allowed

See Court of Claims of the United States versus Missouri Pacific Railroad Case No. 34,581, June 13, 1921, and Atchison, Topekt & Santa Fe Railway 1, 1919, upholding the contention of the Railroads.

Bill No.	Govt. B-L	Date	Origin—Destination	Article	Weight	Rate	Amount rendered	Co b
G- 480-A	1	10-26-1916	Peekskill, N. Y., McAllen, Texas....	Camp Equipment, Wagons etc.	443,440	Various	$2,549.08	$2,5
1893-A	5	7-31-1916	Camp Hagman, S. D., San Benito, Texas	Ordnance, Ammunition, etc.	281,800	Various	4,155.56	4,1
2259-A	No Number	7-12-1916	Green Haven, N. Y., McAllen, Texas.	Military Impedimenta.....	314,000	Various	2,854.02	2,0
3055-A	10738	5-23-1917	San Antonio, Texas, Brownsville, Texas	Wagons, Horses, and Mules.	590,800	Various	3,068.84	3,0
3377-A	WQA-3	6- 5-1917	El Paso, Texas, Brownsville, Texas..	Company Property.....	13,935	Various	160.10	1
4001-A	609	11-19-1917	Brownsville, Texas, Corpus Christi, Texas	Live Stock, Automobiles...	380,951	Various	1,272.85	1,2
4732-A	37	5-26-1917	Kingsville, Texas, San Benito, Texas.	Equipment and Horses....	172,000	Various	531.80	5
Total amount due St. L. B. & M. Ry. Co.....								$13,8

Accounting Department
Houston—Texas
July 10, 1922.
G. L. M.

EXHIBIT A TO PETITION

St. Louis, Brownsville & Mexico Railway Company

ges on Government property for which settlements were made upon basis of Emigrant Outfit or Class "D" rates, or the portation charges should be free, referring to decisions of comptroller of the Treasury, that one (1) carload of freight e shipment—Decision Nos. 27,942, June 18, 1918, and 27,963, July 25, 1918.
ffs on file with Interstate Commerce Commission at Washington, D. C. (as referred to in statements attached), also that ght Free for every twenty-five (25) men moving with the shipment same as allowed on Theatrical Baggage.
Railroad Case No. 34,581, June 13, 1921, and Atchison, Topekt & Santa Fe Railway Case No. 33,681, decided December

	Article	Weight	Rate	Amount rendered	Correct basis	Settled by Govt.	Balance due St. L. B. & M. Ry. Co.
exas....	Camp Equipment, Wagons etc.	443,440	Various	$2,549.08	$2,549.08	$810.60	$1,738.48
Benito, ...	Ordnance, Ammunition, etc.	281,800	Various	4,155.56	4,143.29	Nil	4,143.29
n, Texas.	Military Impedimenta.....	314,000	Various	2,854.02	2,052.72	198.70	1,854.02
wnsville, ...	Wagons, Horses, and Mules.	590,800	Various	3,068.84	3,068.84	464.50	2,604.34
Texas..	Company Property.	13,935	Various	160.10	160.10	Nil	160.10
Christi, ...	Live Stock, Automobiles...	380,951	Various	1,272.85	1,272.85	521.80	751.05
o, Texas.	Equipment and Horses....	172,000	Various	531.80	566.80	Nil	566.80
.....					$13,813.68	$1,995.60	$11,818.08

Accounting Department
Houston—Texas
July 10, 1922.
G. L. M.

That your petitioner is informed and believes that the said agreements, and the terms and provisions thereof, have heretofore been found by this Court as matters of fact, in other causes which have been submitted to and decided by this Court.

V

Your petitioner further avers that the Class D rate on household goods and emigrant movables was not available to any one for the character of transportation furnished the United States as above stated; that there is no similarity between household goods and emigrant movables on the one hand, and miscellaneous troop and quar- [fol. 5] termaster property and ordnance stores on the other hand, nor do the United States occupy the position of an emigrant or one entitled to the said rates.

VI

That by reason of the aforesaid action on your petitioner's bills for transportation service duly furnished the United States, your petitioner has been erroneously and unlawfully deprived of the sum of $11,818.08, which is now justly due and owing your petitioner from the United States.

VII

Your petitioner avers that no action has been had on this claim by Congress or by any of the executive departments of Government other than as above stated; that there exists no debt, counterclaim or set-off by which the said claim may or should be reduced; that no part thereof has been paid; that the said claim has not been assigned in whole or in part; that your petitioner is a citizen of the United States and has at all times borne true allegiance to the Government of the United States, and has not in any way voluntarily aided, abetted or given encouragement to rebellion against the said Government.

Wherefore, the premises considered, your petitioner prays judgment against the United States in the sum of eleven thousand eight hundred eighteen dollars and eight cents ($11,818.08).

The St. Louis, Brownsville & Mexico Railway Company, by
J. S. Pyeatt, President.

[fol. 6] Jurat showing the foregoing was duly sworn to by J. S. Pyeatt omitted in printing.

(Here follows Exhibit A to petition, marked side folio page 7.)

[fol. 8] II. General Traverse—Filed Oct. 20, 1922

And now comes the Attorney General, on behalf of the United States, and answering the petition of the claimant herein, denies each and every allegation therein contained; and asks judgment that the petition be dismissed.

Robert H. Lovett, Assistant Attorney General. Lisle A. Smith, Attorney.

III. Submission of Case

On December 12, 1923, this case was submitted on merits, on stipulation of parties without argument by Messrs. Britton & Gray, for plaintiff, and by Mr. Lisle A. Smith, for the defendant.

[fol. 9] IV. Findings of Fact, Conclusion of Law, and Opinion of the Court by Campbell, Ch. J.—Entered Jan. 7, 1924

This case having been heard by the Court of Claims, the court, upon the evidence and the stipulation of the parties, the plaintiff by its attorneys and the United States by Robert H. Lovett, Assistant Attorney General, entering into the stipulation, makes the following

Findings of Fact

I

The plaintiff is a common carrier by railroad, whose tariffs of charges for the service of transportation are duly published and filed with the Interstate Commerce Commission in accordance with law.

II

At the time of the transportation hereinafter mentioned there were in force on the lines of the plaintiff and other railroad carriers with which it connected, being the carriers who furnished the transportation hereinafter mentioned, certain special baggage-car tariffs covering the territory through which the said troops and military impedimenta were moved, which stated in substance and effect the terms and conditions upon which associated travelers traveling on one ticket might become entitled to a baggage car free for the transportation of certain of their effects on the basis generally of one car free to each twenty-five passengers.

III

Prior to July 1, 1916, the plaintiff, with other railroad carriers of the United States, entered into a certain agreement with the

United States Government, entitled "Revised western military arrangment," which was in effect from July 1, 1916, to December 31, 1916. It provided generally that in connection with the transportation of officers and enlisted men and others connected with the United States Army, United States Navy, and United States Marine Corps, the Government would be allowed a reduction of five per [fol. 10] cent from commercial fares less lawful land-grant deductions. It contained among other provisions the following:

"One hundred and fifty (150) pounds of personal effects of officers and men properly checkable as baggage will be transported without charge for one person, but this does not include company, battalion, regimental or Government property. Personal baggage in excess of the weight stated, when provision for transportation of same is specifically made in U. S. Army, U. S. Navy, or U. S. Marine Corps transportation request, will be charged for at the excess baggage rates less lawful land-grant deductions."

"When company, battalion, regimental or Government property is moved on passenger trains, it shall be subject to adjustment for each movement."

Prior to January 1, 1917, the plaintiff, with other railroad carriers, entered into another and similar agreement with the United States Government, entitled "Interterritorial military arrangement 1," which was in effect from January 1, 1917, throughout the year 1917. It also provided generally that in connection with the transportation of officers and enlisted men and others connected with the United States Army, United States Navy, and United States Marine Corps, the Government would be allowed a reduction of five per cent from commercial fares less lawful land-grant deductions. It contained among other provisions the following:

"XV. Baggage

"(1) One hundred and fifty (150) pounds of personal effects, properly checkable as baggage, under the tariff of the initial carrier, will be transported without charge for each person. Personal baggage in excess of the free allowance stated when provision for the transportation of the excess baggage is specially made in United States Army, Navy, or Marine Corps transportation requests and is paid for by the United States Government, will be charged for at regular excess baggage rate, based upon the net individual fare. When provision is not made in the transportation request for the transportation of excess baggage, collection will be made from the traveler at the regular commercial rate for weight in excess of the free allowance stated. Excess baggage charges will not be subject to allowances applicable in connection with the fares for tickets under this arrangement. Baggage regulations in other respects than above will be in accordance with the tariff of the initial carrier checking the baggage in each case.

"(2) Company, battalion, regimental or Government property is not included in the above."

IV

At various times during 1916 and 1917, the plaintiff carried for the United States Government, upon bills of lading issued by officers of the United States Army having authority for that purpose, certain shipments of "military impedimenta,' as stated in Exhibit A to the plaintiff's petition, consisting in part of guns, ammunition, caissons, tents and tent poles, beds, grains and forage for animals, horses, wagons, stoves, kitchen outfits, and other miscellaneous equipment, all being the property of the United States.

[fol. 11]

V

For the said transportation service the plaintiff, as delivering carrier, submitted its bills based upon lawful freight tariff rates less proper land-grant reductions. On the said bills the accounting officers and disbursing officers of the Government made numerous disallowances and deductions. Some of these disallowances were based on the application by analogy of rates of class D, published for the transportation of emigrants' movables and household goods, to which the Comptroller of the Treasury had held the Government was entitled when shipping military impedimenta. The remainder of the disallowances were on the ground that under certain rulings of the Comptroller of the Treasury the Government was entitled to the carriage of one carload of military impedimenta free with each twenty-five passenger fares, on the authority of the special baggage car tariffs referred to in Paragraph II, supra.

VI

For the transportation furnished subsequently to August 22, 1916, the difference between the amount alleged to be due on the basis of regularly published freight rates less proper land-grant percentages, and the amount paid by the Government on the basis of the emigrants' movables rate of class D and the special baggage car tariffs referred to in Finding III, supra, is $5,820.77. This total is made up of the following items, as shown in Exhibit A to plaintiff's petition:

Bill No.	Bill of B/L	Amount claimed	Amount paid	Difference
G–480–A	Oct. 26, 1916	$2,549.08	$810.60	$1,738.48
3055–A	May 23, 1917	3,068.84	464.50	2,604.34
3377–A	June 5, 1917	160.10	.....	160.10
4001–A	Nov. 19, 1917	1,272.85	521.80	751.05
4732–A	May 26, 1917	566.80	.....	566.80
Total		7,617.67	1,796.90	5,820.77

Suit Aug 1922

VII

Of the items mentioned in Finding VI, bills No. 3377 and No. 4001, on which the differences shown above are $160.10 and $751.05, respectively, were paid by disbursing officers of the War Department as rendered and claimed. Subsequently, upon settlement of the disbursing officers' accounts by the Auditor for the War Department the disbursing officers' payments were disallowed to the extent of the amounts claimed herein upon these two items. The amounts so disallowed in the disbursing officers' accounts were deducted from bills due the United States Railroad Administration. A settlement was thereafter made between the Railroad Administration and the plaintiff. It is conceded in this case by plaintiff that it can not recover on these two items of claim, and it relinquishes its claim on account of them.

[fol. 12]

VIII

Bills No. 3055 and No. 4732 shown in Finding VI, on which the differences claimed are $2,604.34 and $566.80, respectively, were included in the a gregate sums claimed by plaintiff in its petition filed September 20, 1920, in case No. 34697. In that petition the amount claimed on account of bill No. 3055 was $1,257.50 and on account of bill No. 4732 was $525. The findings of fact in that case were based upon a stipulation of parties and judgment was rendered in favor of plaintiff in the sum of $22,624.78. This judgment was paid. One of the findings of fact (Finding VIII) in said case state that "the numbers and amounts referred to in the foregoing paragraphs constitute the component parts and sum total of the said $22,624.78 and are the only items in question in the case at bar." Bills No. 3055 and No. 4732 are not mentioned in the findings in that case. The report of the Treasury Department filed in said case and upon which the said stipulation of facts was based stated as to bills No. 3055 and No. 4732 that because no deduction had been made "from these bills on account of the cause of complaint set forth in petition nothing is due in recovery."

IX

Bill G-480, referred to in Finding VI, was a claim under bill of lading for $2,549.08, which was settled by the Auditor for the War Department May 10, 1920, and by that settlement was reduced in the sum of $1,692.96. The amount allowed by the auditor was accepted by the plaintiff without objection or protest. No appeal to the comptroller for revision of the auditor's settlement was taken by the plaintiff. The reduction was made by the auditor to adjust to basis of one car free for each unit of twenty-five fares.

Conclusion of Law

Upon the foregoing findings of fact the court decides, as a conclusion of law, that the plaintiff is not entitled to recover, and its petition is therefore dismissed.

Judgment is rendered against the plaintiff in favor of the United States for the cost of printing the record in this cause, the amount thereof to be entered by the clerk and collected by him according to law.

Opinion

Campbell, Chief Justice, delivered the opinion of the court:

The plaintiff's petition sets forth seven different items of claim. Of these, two bills, 1893-A and 2259-A, are barred by the statute of limitations of six years, and they are abandoned on that account by the plaintiff. The plaintiff also relinquishes any claim on account of bills No. 3377 and No. 4001, these bills having been paid in full to the plaintiff by the disbursing officer. Afterwards, on settlement of this officer's account by the Auditor for the War Department his account was checked with the differences claimed in the petition on these bills. Subsequently the amounts were deducted from the United States [fol. 13] Railroad Administration accounts, but it does not appear that this deduction affected plaintiff. See Philadelphia & Reading Railroad Co. case No. 34749 and Louisville & Nashville Railroad Co. case No. A-33, decided November 5, 1923. This leaves three items of the claim for consideration. As to one of these, G-480, being a claim for $1,692.96 on account of a deduction in this sum from a bill submitted by plaintiff to the Auditor for the War Department, the plaintiff says that this settlement by the auditor and the consequent deduction was made May 10, 1920, "when the question of the right of the Government to the free baggage car tariffs was very much in controversy." The Government insists that the plaintiff accepted the auditor's allowance without protest against the deduction or otherwise making objection to it and without availing itself of the right to have the auditor's settlement revised by the Comptroller of the Treasury, and that it should not now be heard to complain of the deduction. The bill in question arose October 26, 1916. The auditor's settlement was made in May, 1920, and this suit was brought August 22, 1922.

The Dockery Act, 28 Stat. 206, formulates the Government's accounting system. Among other things it provides in section 8 that balances which may from time to time be certified by the auditors "shall be final and conclusive upon the executive branch of the Government." Provision is made for a revision by the Comptroller of the Treasury of an auditor's settlement upon the application of "any person whose accounts may have been settled" within a year thereafter. No revision was had or applied for by the plaintiff. The act further provides that any person accepting payment under a set-

tlement by an auditor "shall be thereby precluded from obtaining a revision of such settlement as to any items upon which payment is accepted." The clearly defined policy of the act is to secure finality and conclusiveness in settlements of the designated officers. It will not allow a creditor to accept the auditor's allowance and apply to the comptroller for further payment.

The auditor's action is final and conclusive upon the executive branch. The policy of the statute should not be ignored and should have some consideration when a party whose accounts have been settled by the proper auditor appeals to the court for an additional amount to that received upon the auditor's certificate. The plaintiff's argument that when the deduction was made from its bill by the auditor the question of the right to make it "was very much in controversy" does not show sufficient reason for accepting the auditor's conclusion without any attempt to secure its revision by the comptroller or for its failure to signify any timely objection to this conclusion. As to these controverted items the plaintiff's account may be treated as unliquidated and its acceptance of the undisputed items a settlement of the entire claim. See Chicago, Milwaukee & St. Paul Railway Co. v. Clark, 178 U. S., 353, 367; Savage case, 92 U. S. 382, 388; Pacific Railroad Company case, 158 U. S. 118, 122.

This court in the case of Texas & Pacific Railway Company, 57 C. Cls. 284, 293, commented on the effect of the receipt of an allowance by an auditor and failure to protest against the disallowance of part of it, saying "there must be a time when public accounts are to be deemed settled; a time, without reference to statutes of limitation, when it may be assumed that settlements made are final, and it [fol. 14] must be as early as circumstances will permit. That ordinarily will occur when, after an auditor's settlement, the allowance made is paid and payment accepted without any action or circumstances repudiating the idea of an acceptance of the settlement as final." The question was again presented in Atchison, Topeka & Sante Fe Railway Company case, No. B-90, decided November 5, 1923, and it was concluded that acceptance of payment under the auditor's allowance of part of the asserted claim without protest or some other action clearly indicating nonacquiescence in such settlement would bar further prosecution of the claim. While these and other cases recognize the right of parties to apply to the courts in proper cases, it is not unreasonable to require them to make known to the auditor or comptroller, in some appropriate way, the purpose, if there be any, to further prosecute their demands, notwithstanding the action of these officials. In such case the latter acting for the Government could either withhold any voucher or authorize payment of the part allowed and have some notice of the proposed further prosecution of the claim. As already stated, there must be an end of accounting. Texas & Pacific Railway Company case, 57 C. Cls. 284, 293. The failure to indicate that the acceptance of the auditor's allowance was under protest and with a purpose to proceed further bars recovery in this suit. The claim was settled.

The two remaining items are bills No. 3055 and No. 4732, for differences claimed in the sums of $2,604.34 and $566.80, respectively.

The service upon which they are based was rendered in May, 1917. These items were included in a former petition by the same plaintiff, No. 34697, filed September 13, 1920. In that suit judgment was rendered in favor of plaintiff February 27, 1922, in a large amount, which has been paid. But plaintiff contends that the items now in question were not included in the judgment. The cases relied on to sustain this contention, Spicer case, 5 C. Cls. 34, and Book case, 31 C. Cls. 272, are not applicable. These items were "involved in the controversy." They were stated in the petition. The question is set at rest by section 178, Judicial Code. See Vaughn case, 34 C. Cls. 342; Frerich's case, 124 U. S. 315, 320.

The petition should be dismissed. And it is so ordered.

Graham, Judge; Hay, Judge; Downey, Judge; and Booth, Judge, concur.

[fol. 15] V. JUDGMENT OF THE COURT

At a Court of Claims held in the City of Washington on the Seventh day of January, A. D., 1924, judgment was ordered to be entered as follows:

The Court, upon due consideration of the premises, find in favor of the defendant, and do order, adjudge and decree that the plaintiff, as aforesaid, is not entitled to recover and shall not have and recover any sum in this action of and against the United States; and that the petition herein be and the same is dismissed: And it is further ordered and adjudged that the United States shall have and recover of and from the plaintiff, as aforesaid, the sum of Eight dollars and twenty-four cents ($8.24), the cost of printing the record in this court, to be collected by the Clerk, as provided by law.

By the Court.

VI. PLAINTIFF'S APPLICATION FOR APPEAL—Filed February 5, 1924

Comes now the plaintiff, by its attorneys of record, and moves the allowance of an appeal to the Supreme Court. Findings of fact were filed and judgment in favor of the United States entered on January 7, 1924.

Britton & Gray, Attorneys for Plaintiff.

VII. ORDER OF COURT ALLOWING PLAINTIFF'S APPLICATION FOR APPEAL—Entered Feb. 11, 1924

It is ordered by the court that the plaintiff's application for appeal be and the same is allowed.

[fol. 16] IN COURT OF CLAIMS OF THE UNITED STATES

[Title omitted]

CLERK'S CERTIFICATE

I, F. C. Kleinschmidt, Assistant Clerk Court of Claims, certify that the foregoing are true transcripts of the pleadings in the above-entitled cause; of the submission of case on stipulation of parties; of the findings of fact, conclusion of law and opinion of the court by Campbell, Ch. J.; of the judgment of the court; of the plaintiff's application for an appeal; of the order of court allowing said application.

In testimony whereof I have hereunto set my hand and affixed the seal of said court at Washington City this Fourteenth day of February, A. D., 1924.

F. C. Kleinschmidt, Assistant Clerk Court of Claims. (Seal of the Court of Claims.)

Endorsed on cover: File No. 30,173. Court of Claims. Term No. 310. The St. Louis, Brownsville & Mexico Railway Company, appellant, vs. The United States. Filed March 7th, 1924. File No. 30,173.